

February 16, 1951.
Ways and Means.

House File 442
By SMITH, HUISMAN, MORRIS and CORNICK.

Passed House, Date

Vote: Ayes..... Nays.....

Passed Senate, Date

Vote: Ayes..... Nays.....

Approved

A BILL FOR

An Act to amend section four hundred twenty-two point forty-three (422.43), Code 1950, relating to taxation of receipts of amusement devices.

Be It Enacted by the General Assembly of the State of Iowa:

- 1 Section 1. Section four hundred twenty-two point forty-
- 2 three (422.43), Code 1950, is hereby amended as follows:
- 3 1. Strike from lines twenty-five (25) and twenty-six (26)
- 4 the words and comma (,) “other than bowling alleys,”.
- 5 2. Insert in line thirty-five (35) after the word and
- 6 comma (,) “tables,” the words and comma (,) “bowling alleys,”.

EXPLANATION OF H. F. 442

This Act makes bowling alleys subject to taxation as are other amusement and recreation devices.